

II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike subtitle M of title IX.

SA 983. Mr. BRAUN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

On [page 345, strike lines 12 through 16] and insert the following:

“(2) any individual who is a dependent of another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins,

“(3) an estate or trust, and

“(4) any individual who, for any taxable year—

“(A) is an employee of the Government of the United States or any agency or instrumentality thereof, or

“(B) files a joint return with an individual described in subparagraph (A) for any taxable year.”.

SA 984. Mr. BRAUN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike subsection (a) of section 9601 and insert the following:

(a) IN GENERAL.—Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after section 6428A the following new section:

“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2021 an amount equal to the 2021 rebate amount determined for such taxable year.

“(b) 2021 REBATE AMOUNT.—For purposes of this section, the term ‘2021 rebate amount’ means, with respect to any taxpayer for any taxable year, the sum of—

“(1) \$1,400 (\$2,800 in the case of a joint return), plus

“(2) \$1,400 multiplied by the number of—

“(A) qualifying children (within the meaning of section 24(c)) of the taxpayer, and

“(B) with the exception of any individual taken into account under subparagraph (A), any dependents of the taxpayer for such taxable year who are permanently and totally disabled (as defined in section 22(e)(3)) at any time during such taxable year.

“(c) ELIGIBLE INDIVIDUAL.—For purposes of this section, the term ‘eligible individual’ means any individual other than—

“(1) any nonresident alien individual,

“(2) any individual who is a dependent of another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, and

“(3) an estate or trust.

“(d) LIMITATION BASED ON ADJUSTED GROSS INCOME.—

“(1) IN GENERAL.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by the amount which bears the same ratio to such credit (as so determined) as—

“(A) the excess of—

“(i) the taxpayer’s adjusted gross income for such taxable year, over

“(ii) \$50,000, bears to

“(B) \$25,000.

“(2) SPECIAL RULES.—

“(A) JOINT RETURN OR SURVIVING SPOUSE.—In the case of a joint return or a surviving spouse (as defined in section 2(a)), paragraph (1) shall be applied by substituting ‘\$100,000’ for ‘\$50,000’ and ‘\$50,000’ for ‘\$25,000’.

“(B) HEAD OF HOUSEHOLD.—In the case of a head of household (as defined in section 2(b)), paragraph (1) shall be applied by substituting ‘\$75,000’ for ‘\$50,000’ and ‘\$37,500’ for ‘\$25,000’.

“(e) DEFINITIONS AND SPECIAL RULES.—

“(1) DEPENDENT DEFINED.—For purposes of this section, the term ‘dependent’ has the meaning given such term by section 152.

“(2) IDENTIFICATION NUMBER REQUIREMENT.—

“(A) IN GENERAL.—In the case of a return other than a joint return, the \$1,400 amount in subsection (b)(1) shall be treated as being zero unless the taxpayer includes the valid identification number of the taxpayer on the return of tax for the taxable year.

“(B) JOINT RETURNS.—In the case of a joint return, the \$2,800 amount in subsection (b)(1) shall be treated as being—

“(i) \$1,400 if the valid identification number of only 1 spouse is included on the return of tax for the taxable year, and

“(ii) zero if the valid identification number of neither spouse is so included.

“(C) CHILDREN AND DISABLED DEPENDENTS.—Any individual described in subparagraph (A) or (B) of subsection (b)(2) shall not be taken into account under such subsection unless the valid identification number of such individual is included on the return of tax for the taxable year.

“(D) VALID IDENTIFICATION NUMBER.—

“(i) IN GENERAL.—For purposes of this paragraph, the term ‘valid identification number’ means a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

“(ii) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of subparagraph (C), in the case of an individual who is adopted or placed for adoption, the term ‘valid identification number’ shall include the adoption taxpayer identification number of such individual.

“(E) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES.—Subparagraph (B) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and the valid identification number of at least 1 spouse is included on the return of tax for the taxable year.

“(F) COORDINATION WITH CERTAIN ADVANCE PAYMENTS.—In the case of any payment determined pursuant to subsection (g)(6), a valid identification number shall be treated for purposes of this paragraph as included on the taxpayer’s return of tax if such valid identification number is available to the Secretary as described in such subsection.

“(G) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this paragraph shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

“(3) CREDIT TREATED AS REFUNDABLE.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

“(F) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

“(1) REDUCTION OF REFUNDABLE CREDIT.—The amount of the credit which would (but for this paragraph) be allowable under subsection (a) shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer (or, except as otherwise provided by the Secretary, any dependent of the taxpayer) under subsection

(g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(2) JOINT RETURNS.—Except as otherwise provided by the Secretary, in the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

“(g) ADVANCE REFUNDS AND CREDITS.—

“(1) IN GENERAL.—Subject to paragraphs (5) and (6), each individual who was an eligible individual for such individual’s first taxable year beginning in 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for such taxable year in an amount equal to the advance refund amount for such taxable year.

“(2) ADVANCE REFUND AMOUNT.—

“(A) IN GENERAL.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

“(B) TREATMENT OF DECEASED INDIVIDUALS.—For purposes of determining the advance refund amount with respect to such taxable year—

“(i) any individual who was deceased before January 1, 2021, shall be treated for purposes of applying subsection (e)(2) in the same manner as if the valid identification number of such person was not included on the return of tax for such taxable year (except that subparagraph (E) thereof shall not apply),

“(ii) notwithstanding clause (i), in the case of a joint return with respect to which only 1 spouse is deceased before January 1, 2021, such deceased spouse was a member of the Armed Forces of the United States at any time during the taxable year, and the valid identification number of such deceased spouse is included on the return of tax for the taxable year, the valid identification number of 1 (and only 1) spouse shall be treated as included on the return of tax for the taxable year for purposes of applying subsection (e)(2)(B) with respect to such joint return, and

“(iii) no amount shall be determined under subsection (e)(2) with respect to any individual described in subparagraph (A) or (B) of subsection (b)(2) if the taxpayer (both spouses in the case of a joint return) was deceased before January 1, 2021.

“(3) TIMING AND MANNER OF PAYMENTS.—The Secretary shall, subject to the provisions of this title and consistent with rules similar to the rules of subparagraphs (B) and (C) of section 6428A(f)(3), refund or credit any overpayment attributable to this subsection as rapidly as possible, consistent with a rapid effort to make payments attributable to such overpayments electronically if appropriate. No refund or credit shall be made or allowed under this subsection after December 31, 2021.

“(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this subsection.

“(5) APPLICATION TO INDIVIDUALS WHO HAVE FILED A RETURN OF TAX FOR 2020.—

“(A) APPLICATION TO 2020 RETURNS FILED AT TIME OF INITIAL DETERMINATION.—If, at the time of any determination made pursuant to paragraph (3), the individual referred to in paragraph (1) has filed a return of tax for the individual’s first taxable year beginning in 2020, paragraph (1) shall be applied with respect to such individual by substituting ‘2020’ for ‘2019’.

“(B) ADDITIONAL PAYMENT.—

“(i) IN GENERAL.—In the case of any individual who files, before the additional payment determination date, a return of tax for such individual’s first taxable year beginning in 2020, the Secretary shall make a payment (in addition to any payment made under paragraph (1)) to such individual equal to the excess (if any) of—

“(I) the amount which would be determined under paragraph (1) (after the application of subparagraph (A)) by applying paragraph (1) as of the additional payment determination date, over

“(II) the amount of any payment made with respect to such individual under paragraph (1).

“(ii) ADDITIONAL PAYMENT DETERMINATION DATE.—The term ‘additional payment determination date’ means the earlier of—

“(I) the date which is 90 days after the 2020 calendar year filing deadline, or

“(II) September 1, 2021.

“(iii) 2020 CALENDAR YEAR FILING DEADLINE.—The term ‘2020 calendar year filing deadline’ means the date specified in section 6072(a) with respect to returns for calendar year 2020. Such date shall be determined after taking into account any period disregarded under section 7508A if such disregard applies to substantially all returns for calendar year 2020 to which section 6072(a) applies.

“(iv) APPLICATION TO CERTAIN INDIVIDUALS WHO HAVE NOT FILED A RETURN OF TAX FOR 2019 OR 2020 AT TIME OF DETERMINATION.—In the case of any individual who, at the time of any determination made pursuant to paragraph (3), has filed a tax return for neither the year described in paragraph (1) nor for the year described in paragraph (5)(A), the Secretary shall, consistent with rules similar to the rules of section 6428A(f)(5)(H)(i), apply paragraph (1) on the basis of information available to the Secretary and shall, on the basis of such information, determine the advance refund amount with respect to such individual without regard to subsection (d) unless the Secretary has reason to know that such amount would otherwise be reduced by reason of such subsection.

“(v) SPECIAL RULE RELATED TO TIME OF FILING RETURN.—Solely for purposes of this subsection, a return of tax shall not be treated as filed until such return has been processed by the Internal Revenue Service.

“(vi) RESTRICTION ON USE OF CERTAIN PREVIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments made by the Secretary to individuals under this section shall not be in the form of an increase in the balance of any previously issued prepaid debit card if, as of the time of the issuance of such card, such card was issued solely for purposes of making payments under section 6428 or 6428A.

“(vii) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

“(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and

“(2) regulations or other guidance to ensure to the maximum extent administratively practicable that, in determining the amount of any credit under subsection (a) and any credit or refund under subsection (g), an individual is not taken into account more than once, including by different taxpayers and including by reason of a change in joint return status or dependent status between the taxable year for which an advance refund amount is determined and the taxable

year for which a credit under subsection (a) is determined.

“(viii) OUTREACH.—The Secretary shall carry out a robust and comprehensive outreach program to ensure that all taxpayers described in subsection (h)(1) learn of their eligibility for the advance refunds and credits under subsection (g); are advised of the opportunity to receive such advance refunds and credits as provided under subsection (h)(1); and are provided assistance in applying for such advance refunds and credits.”.

SA 985. Mr. RISCH (for himself and Mr. WICKER) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the end of section 10003, add the following:

(c) REQUIREMENT FOR CONTRIBUTION.—Of funds made available by subsection (a)(2) for a contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria, not more than \$1,000,000,000 may be obligated until the Secretary of State certifies to Congress that the cumulative contributions from other donors to the Global Fund to Fight AIDS, Tuberculosis and Malaria’s COVID-19 Response Mechanism have surpassed \$1,000,000,000.

SA 986. Mr. SASSE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

On page 33, line 13, strike “September 30, 2023” and insert “June 30, 2022”.

SA 987. Mr. SASSE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

On page 46, between lines 20 and 21, insert the following:

(8) an institution shall not be eligible for an allocation under this section if the institution is determined by the Secretary of Education to not be in compliance with the requirements under section 117 of the Higher Education Act of 1965 (20 U.S.C. 1011f) in fiscal year 2021 or 2022.

SA 988. Mr. SASSE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike sections 9661, 9662, and 9663 and insert the following:

SEC. 9661. EXPANSION OF HEALTH SAVINGS ACCOUNT ELIGIBILITY.

(a) IN GENERAL.—Section 223 of the Internal Revenue Code of 1986 is amended—

(1) in subsection (b)—

(A) in paragraph (2)—

(i) in subparagraph (A), by striking “high deductible health plan as of the first day of such month, \$2,250” and inserting “qualified health plan as of the first day of such month, \$5,000”, and

(ii) in subparagraph (B), by striking “high deductible health plan as of the first day of such month, \$4,500” and inserting “qualified

health plan as of the first day of such month, twice the dollar amount under subparagraph (A)”, and

(B) in paragraph (8)—

(i) in subparagraph (A)(ii), by striking “high deductible health plan” and inserting “qualified health plan”, and

(ii) in the heading of subparagraph (B), by striking “HIGH DEDUCTIBLE HEALTH PLAN” and inserting “QUALIFIED HEALTH PLAN”,

(2) in subsection (c)—

(A) in paragraph (1)(A), by striking “high deductible health plan” each place it appears and inserting “qualified health plan”, and

(B) in paragraph (2)—

(i) in the heading, by striking “HIGH DEDUCTIBLE HEALTH PLAN” and inserting “QUALIFIED HEALTH PLAN”,

(ii) by amending subparagraph (A) to read as follows:

“(A) IN GENERAL.—The term ‘qualified health plan’ means a health plan that provides a level of coverage that is designed to provide benefits that are actuarially equivalent to not greater than 80 percent of the full actuarial value of the benefits provided under the plan.”.

(iii) by amending subparagraph (C) to read as follows:

“(C) ABSENCE OF DEDUCTIBLE.—A health plan shall not fail to be treated as a qualified health plan by reason of failing to have a deductible for any care, services, or coverage, such as preventive care, primary care, or prescription drug coverage.”.

(iv) by striking “high deductible” in subparagraph (E) and inserting “qualified”,

(v) by striking subparagraph (D), and

(vi) by redesignating subparagraphs (E) (as so amended) and (F) as subparagraphs (D) and (E), respectively.

(3) in subsection (g)(1)—

(A) by striking “Each dollar amount in subsections (b)(2) and (c)(2)(A)” and inserting “The dollar amount in subsection (b)(2)(A)”,

(B) by amending subparagraph (B) to read as follows:

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which such taxable year begins, determined by substituting ‘2003’ for ‘2016’ in subparagraph (A)(ii) thereof.”.

(C) by striking “adjusted amounts under subsections (b)(2) and (c)(2)(A)” and inserting “adjusted amounts under subsection (b)(2)”, and

(4) in subsection (h)(2), by striking “high deductible health plan” and inserting “qualified health plan”.

(b) CONFORMING AMENDMENTS.—

(1) Section 26(b)(2)(S) of the Internal Revenue Code of 1986 is amended by striking “high deductible health plan” and inserting “qualified health plan”.

(2) Section 106(e) of such Code is amended—

(A) in the heading of paragraph (3), by striking “HIGH DEDUCTIBLE HEALTH PLAN” and inserting “QUALIFIED HEALTH PLAN”, and

(B) in paragraph (5)(B)(ii), by striking “high deductible health plan” and inserting “qualified health plan”.

(3) Section 408(d)(9) of such Code is amended—

(A) in subparagraph (C)—

(i) in clause (i)(I), by striking “high deductible health plan” and inserting “qualified health plan”, and

(ii) in clause (ii)(II), by striking “high deductible health plan” each place it appears and inserting “qualified health plan”, and

(B) in the heading of subparagraph (D), by striking “HIGH DEDUCTIBLE HEALTH PLAN” and inserting “QUALIFIED HEALTH PLAN”.

(4) Section 1906A(b)(2)(B) of the Social Security Act (42 U.S.C. 1396e-1(b)(2)(B)) is amended by striking “high deductible health plan” and inserting “qualified health plan”.